

## **DEPARTMENT OF AUDITS AND ACCOUNTS**

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The Georgia Department of Audits and Accounts, as required by the Official Code of Georgia §50-6-32, has posted the Special Purpose Local Option Sales Tax (SPLOST) Report to the searchable website. We have not audited or reviewed the accompanying Special Purpose Local Option Sales Tax (SPLOST) Report and, accordingly, do not express an opinion or any other form of assurance on this information.

## EFFINGHAM COUNTY BOARD OF EDUCATION SCHEDULE OF APPROVED LOCAL OPTION SALES TAX PROJECTS YEAR ENDED JUNE 30, 2018

SCHEDULE "10"

| PROJECT  | ORIGINAL<br>ESTIMATED<br>COST (1)       | CURRENT<br>ESTIMATED<br>COSTS (2) | SPLOST<br>AMOUNT<br>EXPENDED<br>IN CURRENT<br>YEAR (3) | AMOUNT<br>EXPENDED<br>IN PRIOR<br>YEARS (3) | TOTAL<br>COMPLETION<br>COST   | EXCESS<br>PROCEEDS NOT<br>EXPENDED | ESTIMATED<br>COMPLETION<br>DATE |
|--|---|-----------------------------------|--|---|-------------------------------|------------------------------------|---------------------------------|
| <ol> <li>The construction and equipping a new elementary school,<br/>a new middle school and a new high school, new maintenance<br/>warehouse/bus shop, acquiring land for School District<br/>operations including future school sites and adding on to<br/>existing facilities.</li> </ol>   | \$ 36,000,000.00                        |                                   | 0.00 \$  | 8,868,100.73                                |                               |                                    | December 31, 2018               |
| <ol> <li>Acquiring title to Marlow Elementary School by<br/>making payments on an installment sale agreement<br/>between the Effingham County School District and the<br/>Georgia School Boards Association, Inc.</li> </ol>   | 5,500,000.00                            | 5,307,203.41                      | 893,635.56   | 4,413,567.85                                | 5,307,203.41                  | 0.00                               | August 15, 2018                 |
| <ol> <li>Remodeling, renovating, improving, and<br/>equipping existing, educational buildings,<br/>properties, and facilities of the School District and<br/>acquiring any necessary real or personal property<br/>therefore, including equipment and maintenance<br/>vehicles, copiers, energy management systems,<br/>heating and air conditioning systems, lighting,<br/>and similar equipment, installing floor coverings,<br/>renovating bathrooms, installing floor, coverings,<br/>renovating storage facilities, painting and<br/>furniture, paving, and/or otherwise adding to,<br/>removating storage facilities, painting and<br/>furniture, paving, and/or otherwise adding to,<br/>removating storage facilities, painting and<br/>furniture, paving, and/or otherwise adding to,<br/>remodeling, renovating, improving or equipping<br/>various schools and school related facilities, to<br/>include Ebenezer Elementary School, Guyton<br/>Elementary School, Mariow Elementary School (new),<br/>Rincon Elementary School, South<br/>Effingham Elementary School, Springfield<br/>Elementary School, South Effingham Middle<br/>School, Effingham County<br/>Middle School (new), South Effingham Middle<br/>School, Effingham County High School, South<br/>Effingham County High School, Career Academy<br/>the Central Learning Center, Marlow Learning<br/>Center, Effingham County Middle School (Iol),<br/>the Board of Education Central Office, Bus shop.</li> <li>4. Bus, Maintenance vehicles, grounds care/<br/>landscaping equipment for the School District</li> </ol> | 20,000,000.00<br>4,500,000.00           | 12.814,997.05<br>2.328,035.69     | 0.00   | 12,814,997.05<br>2,328,035.69               | 12,814,997.05<br>2,328,035.69 | 0.00                               | Complete                        |
| 5. Computers and related technology purchases and<br>acquiring textbooks, band, vocational, instructional<br>equipment for Ebenezer Elementary School, Guyton<br>Elementary School, Marlow Elementary School (new),<br>Rincon Elementary School, South<br>Effingham Elementary School, South<br>Effingham Elementary School, Springfield<br>Elementary School, Blandford Elementary School,<br>Ebenezer Middle School, Effingham County<br>Middle School (new), South Effingham Middle<br>School, Effingham County High School, South<br>Effingham County High School, Career Academy<br>the Central Learning Center, Marlow Learning<br>Center, Effingham County Middle School (old),   | -,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 2,520,0000                        |  | 2,020,000,00                                | 2,020,000,00                  |                                    | ompiete                         |
| the Board of Education Central Office, Bus shop.   | 9,000,000.00                            | 9,405,314.04                      | 0.00   | 9,405,314.04                                | 9,405,314.04                  | 0.00                               | Complete                        |

<u>75,000,000.00</u> \$ <u>38,723,650.92</u> \$ <u>893,635.56</u> \$ <u>37,830,015.36</u> \$ <u>38,723,650.92</u> \$ <u>0.00</u>

(1) The School District's original cost estimate as specified in the resolution calling for the imposition of the Local Option Sales Tax.

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(2) The School District's current estimate of total cost for the projects. Includes all costs from project inception to completion.

(3)The voters of Effingham County approved the imposition of a 1% sales tax to fund the above projects and retire associated debt. Amounts expended for these projects may include sales tax proceeds, state, local property taxes and/or other funds over the life of the projects.